

Dear Friends,

As you know the federal income tax filing deadline is April 15th, and to assist constituents in filing their income tax returns please find helpful resources below.

Free E-File

Free File is a free service that offers free federal tax preparation and e-file options for all taxpayers. Free File is made possible through a public-private partnership between the IRS and commercial tax software companies. All taxpayers have a Free File option.

Everyone can use IRS Free File. If your adjusted gross income was \$58,000 or less in 2010, use brand-name software to do your taxes for free. If your income was more, use Free File Fillable Forms.

To learn more, visit <http://www.freefile.irs.gov/>

Earned Income Tax Credit

What is the Earned Income Tax Credit (EITC)?

The EITC is a tax credit for eligible taxpayers who work, but do not earn high incomes. Taxpayers who qualify and claim the credit, could pay less federal tax, pay no tax or even get a tax refund beyond the amount of tax withheld. To qualify, a taxpayer must meet certain rules and file a tax return, even if the eligible taxpayer does not owe any tax or did not earn enough money to require filing a return.

Why Does This Program Exist?

Congress enacted the EITC in 1975 to offset the burden of Social Security taxes on low-income taxpayers, supplement wages and make employment more attractive than welfare. Since then, the EITC has been changed many times, increasing the scope and impact of the credit.

How Will it Affect Other Benefits Taxpayers Receive?

In most cases, EITC payments will not be used to determine eligibility for Medicaid, supplemental security income (SSI), food stamps and low-income housing. Temporary Assistance for Needy Families (TANF) payments may be affected, depending on the state in which the taxpayer resides.

Who is Eligible to Claim the EITC?

Depending on income level, people who worked full or part-time for at least a portion of 2007 may be eligible for the EITC. The following guidelines help determine whether a taxpayer could be eligible for the EITC:

Workers without a qualifying child who were at least age 25 but younger than 65 at the end of 2007 and had earned income below \$12,590 (\$14,590 if married filing jointly).

Workers with one qualifying child who had earned income of less than \$33,241 (\$35,241 if married filing jointly).

Workers with more than one qualifying child who had earned income of less than \$37,783 (\$39,783 if married filing jointly).

Do Taxpayers Have to Have Children to Qualify for the EITC?

No. Taxpayers can qualify for EITC with or without children. However, taxpayers with qualifying children are eligible for a much larger EITC than taxpayers without children.

How Does a Taxpayer Claim the EITC?

Taxpayers claim the EITC by filing a federal income tax return with a Schedule EIC. Taxpayers can either work with a tax professional or prepare their own tax returns to claim the EITC. Stakeholder Partnerships, Education and Communication (SPEC), an organization within the IRS, provides free tax return preparation assistance through the VITA/TCE programs nationwide. Trained and certified volunteers provide preparation assistance and electronic filing at domestic and international locations. VITA and TCE sites are often located in community and neighborhood centers, libraries, schools, shopping malls, and other convenient locations around the country. To find the closest VITA or TCE site, taxpayers can call **1-800-829-1040**. For more info on VITA, visit

<http://www.irs.gov/>

keyword: VITA. There are also military VITA (M-VITA) sites that provide free assistance to armed forces personnel and their families in the United States and foreign countries. The Armed Forces Tax Council (AFTC) is a major partner with IRS in providing servicemen and women with information and services required to satisfy their tax responsibilities.

Do you qualify? Check by clicking here: <http://www.irs.gov/individuals/article/0,,id=130102,00.html>

How Your Tax Dollars Are Spent

To learn more about how your tax dollars are being spent, please visit this unofficial [Tax Receipt Calculator](#)

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